

Document Page 1 of 3
IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF PUERTO RICO

IN RE:

REINALDO PLAZA DIAZ
MARIA DE LOS ANGELES SIERRA

DEBTOR(S)

CASE NO. 15-03752 (ESL)

CHAPTER 13

REPLY TO DEBTORS' OBJECTION TO POC 5

TO THE HONORABLE COURT:

COMES NOW, the Department of Treasury of the Commonwealth of Puerto Rico, through the Secretary of Justice, by the undersigned counsel, and respectfully states and prays as follows:

1. This Honorable Court has jurisdiction under Title 28 USC §1334, and venue under Title 28 USC §1408.

2. On May 20, 2015, Debtors filed the instant petition for relief under Chapter 13.

3. On September 23, 2015, 13,225.86 and a general unsecured debt of \$32,677.00, for a total tax liability of \$45,902.86. **Please see Bankruptcy Claims Register, under claim no. 5-1.**

4. On April 13, 2016, Debtors filed objection to POC 5-1. In sum, Debtors allege *"that Debtors did file their 2014 tax return, a copy of debtors' stamped 2014 tax return shows that the same received by Treasury on August 6, 2015. That Debtors'*

2014 tax return reflects an unpaid tax sum of \$813.00 for said 2014". **Please see docket no. 38.**

5. After a careful analysis of Debtors allegations and Treasury's records, the appearing party filed today amended proof of claim 5-2, reducing the claim to \$2,692.82 as a general unsecured priority debt and \$29,025.45 as general unsecured debt, for a total tax liability of \$31,718.27. **Please see Bankruptcy Claims Register, under claim no. 5-2.**

6. Treasury's amended POC 6-2 was filed according to a mathematical error in Debtors' 2014 tax return. Said error was notified to Debtors on December 15, 2015. Debtors were given 60 days to object it and they did not. Therefore, Debtors' tax liability for the year 2014 was assessed accordingly.

7. Thus, in light of all the above, the appearing party very respectfully requests the Honorable Court to deny Debtors' objection to Proof of Claim no 6-1 as moot, and enter an Order for the allowance and payment of POC 6-2 as filed.

WHEREFORE, the Treasury Department of the Commonwealth of Puerto Rico respectfully prays from this Honorable Court to deny Debtors' objection to Proof of Claim no 6-1 as moot, and enter an Order for the allowance and payment of POC 6-2 as filed.

CERTIFICATE OF SERVICE

I HEREBY CERTIFY, that on this date I filed this motion with the Clerk of the Bankruptcy court using the CM/ECF system, which will serve notice to all participants.

RESPECTFULLY SUBMITTED.

In San Juan, Puerto Rico, this 13 day of April, 2016.

CESAR R. MIRANDA RODRÍGUEZ

Secretary of Justice of the Commonwealth of Puerto Rico
Designated

MARTA ELISA GONZÁLEZ Y.

Deputy Secretary of Justice
In Charge of Litigation

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